

# House Study Bill 101 - Introduced

SENATE/HOUSE FILE \_\_\_\_\_  
BY (PROPOSED DEPARTMENT OF  
REVENUE BILL)

## A BILL FOR

1 An Act relating to the administration of the streamlined sales  
2 and use tax agreement by the department of revenue.  
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 423.3, subsection 57, paragraph d, Code  
2 2013, is amended to read as follows:

3 d. *"Food and food ingredients"* means substances, whether  
4 in liquid, concentrated, solid, frozen, dried, or dehydrated  
5 form, that are sold for ingestion or chewing by humans and are  
6 consumed for their taste or nutritional value. *"Food and food*  
7 *ingredients"* includes beverage-grade carbon dioxide gas.

8 EXPLANATION

9 This bill relates to the administration of the sales and use  
10 taxes under the streamlined sales and use tax agreement.

11 Iowa is a member of the streamlined sales and use tax  
12 agreement, which is an effort to administer state sales and  
13 use taxes in all participating states according to the same  
14 simplified system. Under the agreement, Iowa must periodically  
15 make changes in the administration of the sales and use  
16 taxes in order to remain in compliance. The governing board  
17 of the streamlined sales and use tax agreement considers  
18 beverage-grade carbon dioxide gas to be a "food and food  
19 ingredient".

20 This bill amends the definition of "food and food  
21 ingredients" to include beverage-grade carbon dioxide gas.